



# GENERAL ASSEMBLY

## COMMONWEALTH OF KENTUCKY

### 2006 REGULAR SESSION

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HOUSE BILL NO. 171

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FRIDAY, JANUARY 27, 2006

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The following bill was reported to the Senate from the House and ordered to be printed.

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TREY GRAYSON  
SECRETARY OF STATE  
COMMONWEALTH OF KENTUCKY  
BY R. Adler

AN ACT relating to legal publications.

***Be it enacted by the General Assembly of the Commonwealth of Kentucky:***

- 1       Section 1. KRS 83A.060 is amended to read as follows:
- 2       (1) Each ordinance shall embrace only one (1) subject and shall have a title that shall  
3       clearly state the subject.
- 4       (2) Each ordinance shall be introduced in writing and shall have an enacting clause  
5       styled "Be it ordained by the City of ....."
- 6       (3) No ordinance shall be amended by reference to its title only, and ordinances to  
7       amend shall set out in full the amended ordinance or section indicating any words  
8       being added by a single solid line drawn underneath them, and any words being  
9       deleted by a single broken line drawn through them.
- 10      (4) Except as provided in subsection (7) of this section, no ordinance shall be enacted  
11      until it has been read on two (2) separate days. The reading of an ordinance may be  
12      satisfied by stating the title and reading a summary rather than the full text.
- 13      (5) A city legislative body may adopt the provisions of any local, statewide, or  
14      nationally recognized standard code and codifications of entire bodies of local  
15      legislation by an ordinance that identifies the subject matter by title, source, and  
16      date and incorporates the adopted provisions by reference without setting them out  
17      in full, if a copy accompanies the adopting ordinance and is made a part of the  
18      permanent records of the city.
- 19      (6) Unless otherwise provided by statute, a majority of a legislative body shall  
20      constitute a quorum and a vote of a majority of a quorum shall be sufficient to take  
21      action.
- 22      (7) In an emergency, upon the affirmative vote of two-thirds (2/3) of the membership, a  
23      city legislative body may suspend the requirements of second reading and  
24      publication to provide for an ordinance to become effective by naming and  
25      describing the emergency in the ordinance. Publication requirements of subsection

1 (9) of this section shall be complied with within ten (10) days of the enactment of  
 2 the emergency ordinance.

3 (8) Every action of the city legislative body shall be made a part of the permanent  
 4 records of the city and on passage of an ordinance the vote of each member of the  
 5 city legislative body shall be entered on the official record of the meeting. The  
 6 legislative body shall provide by ordinance for the maintenance and safekeeping of  
 7 the permanent records of the city. The person assigned this responsibility and the  
 8 presiding officer shall sign the official record of each meeting. All ordinances  
 9 adopted in a city shall, at the end of each month, be indexed and maintained in the  
 10 following manner:

11 (a) The city budget, appropriations of money, and tax levies shall be maintained  
 12 and indexed so that each fiscal year is kept separate from other years.

13 (b) All other city ordinances shall be kept in the minute book or an ordinance  
 14 book in the order adopted and indexed in a composite index or maintained in a  
 15 code of ordinances.

16 (9) Except in cities of the first class, a charter county government, and as provided in  
 17 subsection (7) of this section, no ordinance shall be effective until published  
 18 pursuant to KRS Chapter 424. Ordinances may be published in full or in summary  
 19 as designated by the legislative body. If the legislative body elects to publish an  
 20 ordinance in summary, the summary shall be prepared or~~and~~ certified by an  
 21 attorney licensed to practice law in the Commonwealth of Kentucky and shall  
 22 include the following:

23 (a) The title of the ordinance;

24 (b) A brief narrative setting forth the main points of the ordinance in a way  
 25 reasonably calculated to inform the public in a clear and understandable  
 26 manner of the meaning of the ordinance; and

27 (c) The full text of each section that imposes~~[ fines, penalties, forfeitures,]~~

1 taxes[,] or fees.

2 Ordinances that include descriptions of real property may include a sketch, drawing,  
3 or map, including common landmarks, such as streets or roads in lieu of metes and  
4 bounds descriptions.

5 (10) A city may specify by ordinance additional requirements for adoption of ordinances  
6 in greater detail than contained herein, but a city shall not lessen or reduce the  
7 substantial requirements of this section or any other statute relating to adoption of  
8 ordinances.

9 (11) At least once every five (5) years, each city shall cause all ordinances in the  
10 composite index or code of ordinances to be examined for consistency with state  
11 law and with one another and to be revised to eliminate redundant, obsolete,  
12 inconsistent, and invalid provisions.

13 (12) The legislative body may adopt municipal orders. Orders shall be in writing and  
14 may be adopted only at an official meeting. Orders may be amended by a  
15 subsequent municipal order or ordinance. All orders adopted shall be maintained in  
16 an official order book.

17 (13) In lieu of an ordinance, a municipal order may be used for matters relating to the  
18 internal operation and functions of the municipality and to appoint or remove or  
19 approve appointment or removal of members of boards, commissions, and other  
20 agencies over which the city has control.

21 (14) All ordinances, and orders of the city may be proved by the signature of the city  
22 clerk; and when the ordinances are placed in a printed composite index or code of  
23 ordinances by authority of the city, the printed copy shall be received in evidence by  
24 any state court without further proof of the ordinances.

25 (15) For anything said in debate, legislative body members shall be entitled to the same  
26 immunities and protections allowed to members of the General Assembly.

27 Section 2. KRS 91A.040 is amended to read as follows:

- 1 (1) Each city of the first through fifth class shall, after the close of each fiscal year,  
2 cause each fund of the city to be audited by the Auditor of Public Accounts or a  
3 certified public accountant. The audits shall be completed by February 1  
4 immediately following the fiscal year being audited. Within ten (10) days of the  
5 completion of the audit and its presentation to the city legislative body, in  
6 accordance with subsection (4)~~(e)~~~~(f)~~ of this section, each city shall forward three  
7 (3) copies of the audit report to the Kentucky Department for Local Government for  
8 information purposes. The department shall forward one (1) copy of the audit report  
9 to the Legislative Research Commission to be used for the purposes of KRS 6.955  
10 to 6.975.
- 11 (2) Except as provided in subsection (3) of this section, each city of the sixth class  
12 shall, after the close of each odd-numbered fiscal year, cause each fund of the city to  
13 be audited by the Auditor of Public Accounts or a certified public accountant. The  
14 audits shall be completed by February 1 immediately following the fiscal year to be  
15 audited. Within ten (10) days of the completion of the audit and its presentation to  
16 the city legislative body, in accordance with subsection (4)~~(e)~~~~(f)~~ of this section,  
17 each sixth class city shall forward three (3) copies of the audit report to the  
18 Kentucky Department for Local Government for information purposes. The  
19 department shall forward one (1) copy of the audit report to the Legislative  
20 Research Commission to be used for the purposes of KRS 6.955 to 6.975. After the  
21 close of each even-numbered fiscal year, each sixth class city shall prepare a  
22 financial statement in accordance with KRS 424.220 and immediately forward one  
23 (1) copy to the Kentucky Department for Local Government. The department shall  
24 forward one (1) copy of the financial statement to the Legislative Research  
25 Commission.
- 26 (3) Any city of the sixth class, which for any fiscal year receives and expends, from all  
27 sources and for all purposes, less than seventy-five thousand dollars (\$75,000), and

1 which has no long-term debt, whether general obligation or revenue debt, shall not  
 2 be required to audit each fund of the city for that particular fiscal year. Each city  
 3 shall annually prepare a financial statement in accordance with KRS 424.220 and  
 4 immediately forward one (1) copy to the Kentucky Department for Local  
 5 Government for information purposes. The department shall be responsible for  
 6 forwarding one (1) copy of the financial statement to the Legislative Research  
 7 Commission to be used for the purposes of KRS 6.955 to 6.975.

8 (4) Each city required by this section to conduct an annual or biannual audit shall enter  
 9 into a written contract with the selected auditor. The contract shall set forth all  
 10 terms and conditions of the agreement which shall include, but not be limited to,  
 11 requirements that:

12 (a) The auditor be employed to examine the basic~~[general purpose]~~ financial  
 13 statements which shall include the government-wide and fund financial  
 14 statements~~[of all governmental, proprietary, and fiduciary funds of the city];~~

15 (b) The auditor shall include in the annual city audit report an examination of  
 16 local government economic assistance funds granted to the city under KRS  
 17 42.450 to 42.495. The auditor shall include a certification with the annual  
 18 audit report that the funds were expended for the purpose intended;

19 (c) All audit information be prepared in accordance with generally accepted  
 20 governmental auditing standards which include tests of the accounting records  
 21 and auditing procedures considered necessary in the circumstances. Where the  
 22 audit is to cover the use of state or federal funds, appropriate state or federal  
 23 guidelines shall be utilized;

24 (d) The auditor prepare a typewritten or printed report embodying:

25 1. The basic~~[the general purpose]~~ financial statements and accompanying  
 26 supplemental and required supplemental information;

27 2. The auditor's~~[his]~~ opinion on the basic financial statements or reasons

why an opinion cannot be expressed; and

3. Findings required to be reported as a result of the audit.~~[and~~

statements relating to those statements;

~~(e) The auditor express an overall opinion as to whether the general purpose financial statements present fairly the financial condition of the city or state the reasons why an overall opinion cannot be expressed;]~~

~~(e)(f)~~ The completed audit and all accompanying documentation shall be presented to the city legislative body at a regular or special meeting; and

~~(d)(g)~~ Any contract with a certified public accountant for an audit shall require the accountant to forward a copy of the audit report and management letters to the Auditor of Public Accounts upon request of the city or the Auditor of Public Accounts, and the Auditor of Public Accounts shall have the right to review the certified public accountant's work papers upon request.

(5) A copy of an audit report which meets the requirements of this section shall be considered satisfactory and final in meeting any official request to a city for financial data, except for statutory or judicial requirements, or requirements of the Legislative Research Commission necessary to carry out the purposes of KRS 6.955 to 6.975.

(6) Each city shall, within thirty (30) days after the presentation of an audit to the city legislative body, publish an advertisement, in accordance with KRS Chapter 424, containing:

(a) The auditor's opinion letter;

(b) The "Budgetary Comparison Schedules-Major Funds," which shall include the general fund and all major funds;~~[Upon completion of an audit, each~~

~~city may elect to publish the auditor's report in accordance with subsection (7) of this section, or publish a financial statement in accordance with subsection (8) of this section. Notwithstanding the election of subsection (7) or (8) of this~~

1 section, the city shall, within ninety (90) days after the close of the fiscal year,  
 2 cause to be published in a newspaper qualified under KRS 424.120 a legal  
 3 display advertisement of not less than eight (8) column inches that the  
 4 statement required by KRS 424.220 has been prepared and that copies have  
 5 been provided to each local newspaper of general circulation, each news  
 6 service, and each local radio or television station which has on file with the  
 7 city a written request to be provided a statement.

8 ~~(7) If the city elects to publish the auditor's report prepared in accordance with this~~  
 9 ~~section in lieu of the financial statement required by KRS 424.220, it shall publish~~  
 10 ~~the auditor's cover letter to the city council, the combined balance sheet showing all~~  
 11 ~~fund types and account groups, the combined statement of revenues, expenditures,~~  
 12 ~~and changes in fund balance for all governmental fund types, the combined~~  
 13 ~~statement of revenues, expenses, and changes in retained earnings/fund balances for~~  
 14 ~~all proprietary fund types and similar trust funds, and the combined statement of~~  
 15 ~~changes in financial position for all proprietary fund types and similar trust funds in~~  
 16 ~~accordance with KRS Chapter 424.]~~

17 (c) ~~{The advertisement shall contain }~~A statement that a copy of the complete  
 18 audit~~{auditor's}~~ report, including financial statements and supplemental  
 19 information, is~~{are}~~ on file at city hall and is~~{are}~~ available for public  
 20 inspection during normal business hours;~~{-}~~

21 (d) ~~{The advertisement shall also contain }~~A statement that any citizen may obtain  
 22 from city hall a copy of the complete audit~~{auditor's}~~ report, including  
 23 financial statements and supplemental information, for his personal use;~~{-}~~

24 (e) ~~A~~~~{The}~~ statement which notifies~~{shall notify}~~ citizens requesting a personal  
 25 copy of the city audit report that they will be charged for duplication costs at a  
 26 rate that shall not exceed twenty five cents (\$0.25) per page; and~~{-}~~

27 (f) ~~{In addition, the advertisement shall contain }~~A statement that copies of the

1 financial statement prepared in accordance with KRS 424.220 are available to  
 2 the public at no cost at the business address of the officer responsible for  
 3 preparation of the statement.

4 ~~(7) [(8)]~~ If the city, other than a city of the first or second class or urban-county  
 5 government, elects to publish the financial statement prepared in accordance with  
 6 KRS 424.220 in lieu of publishing the auditor's report, it shall, within sixty (60)  
 7 days after the completion of the audit, publish the statement in accordance with  
 8 KRS Chapter 424.

9 ~~(9)~~ Any city of the fifth or sixth class may utilize the alternative publication methods  
 10 authorized by KRS 424.190(2) to comply with the provisions of this section.

11 ~~(8) [(10)]~~ Any person who violates any provision of this section shall be fined not less  
 12 than fifty dollars (\$50) nor more than five hundred dollars (\$500). In addition, any  
 13 officer who fails to comply with any of the provisions of this section shall, for each  
 14 failure, be subject to a forfeiture of not less than fifty dollars (\$50) nor more than  
 15 five hundred dollars (\$500), in the discretion of the court, which may be recovered  
 16 only once in a civil action brought by any resident of the city. The costs of all  
 17 proceedings, including a reasonable fee for the attorney of the resident bringing the  
 18 action, shall be assessed against the unsuccessful party.

19 Section 3. KRS 424.120 is amended to read as follows:

20 (1) Except as provided in subsection (2) of this section, if an advertisement for a  
 21 publication area is required by law to be published in a newspaper, the publication  
 22 shall be made in a newspaper that meets the following requirements:

23 (a) It shall be published in the publication area. A newspaper shall be deemed to  
 24 be published in the area if it maintains its principal office in the area for the  
 25 purpose of gathering news and soliciting advertisements and other general  
 26 business of newspaper publications, and has a periodicals class~~[second class]~~  
 27 mailing permit issued for that office. A newspaper published outside of

1 Kentucky shall not be eligible to carry advertisements for any county or  
 2 publication area within the county, other than for the city in which its main  
 3 office is located, if there is a newspaper published in the county that has a  
 4 substantial general circulation throughout the county and that otherwise meets  
 5 the requirements of this section; and

6 (b) It shall be of regular issue and have a bona fide circulation in the publication  
 7 area. A newspaper shall be deemed to be of regular issue if it is published at  
 8 least~~[regularly, as frequently as]~~ once a week, for at least fifty (50) weeks  
 9 during the calendar year as prescribed by its mailing permit, and has been so  
 10 published in the area for the immediately preceding two (2) year period. A  
 11 newspaper meeting all the criteria to be of regular issue, except publication in  
 12 the area for the immediately preceding two (2) year period, shall be deemed to  
 13 be of regular issue if it is the only paper in the publication area and has a paid  
 14 circulation equal to at least ten percent (10%) of the population of the  
 15 publication area. A newspaper shall be deemed to be of bona fide circulation  
 16 in the publication area if it is circulated generally in the area, and maintains a  
 17 definite price or consideration not less than fifty percent (50%) of its  
 18 published price, and is paid for by not less than fifty percent (50%) of those to  
 19 whom distribution is made; and

20 (c) It shall bear a title or name, consist of not less than four (4) pages without a  
 21 cover, and be of a type to which the general public resorts for passing events  
 22 of a political, religious, commercial, and social nature, and for current  
 23 happenings, announcements, miscellaneous reading matter, advertisements,  
 24 and other notices. The news content shall be at least twenty-five percent  
 25 (25%) of the total column space in more than one-half (1/2) of its issues  
 26 during any twelve (12) month period.

27 (d) If, in a publication area there is more than one (1) newspaper which meets the

1 above requirements, the newspaper having the largest bona fide paid  
2 circulation as shown by the average number of paid copies of each issue as  
3 shown in its published statement of ownership as filed on October 1 for the  
4 publication area shall be the newspaper where advertisements required by law  
5 to be published shall be carried.

6 (e) For the purposes of KRS Chapter 424, publishing shall be considered as the  
7 total recurring processes of producing the newspaper, embracing all of the  
8 included contents of reading matter, illustrations, and advertising enumerated  
9 in paragraphs (a) through (d) of this subsection. A newspaper shall not be  
10 excluded from qualifying for the purposes of legal publications as provided in  
11 this chapter if its printing or reproduction processes take place outside the  
12 publication area.

13 (2) (a) If, in the case of a publication area smaller than the county in which it is  
14 located, there is no newspaper published in the area, the publication shall be  
15 made in a newspaper published in the county that is qualified under this  
16 section to publish advertisements for the county. If the qualified newspaper  
17 publishes a zoned edition which is distributed to regular subscribers within the  
18 publication area, any advertisement required by law to be published in the  
19 publication area may be published in the zoned edition distributed in that area.

20 (b) If, in any county there is no newspaper meeting the requirements of this  
21 section for publishing advertisements for that county, any advertisements  
22 required to be published for the county or for any publication area within the  
23 county shall be published in a newspaper of the largest bona fide circulation in  
24 that county published in and qualified to publish advertisements for an  
25 adjoining county in Kentucky. This subsection is intended to supersede any  
26 statute that provides or contemplates that newspaper publication may be  
27 dispensed with if there is no newspaper printed or published or of general

1           circulation in the particular publication area.

2   (3) If a publication area consists of a district, other than a city, which extends into more  
3       than one (1) county, the part of the district in each county shall be considered to be a  
4       separate publication area for the purposes of this section, and an advertisement for  
5       each separate publication area shall be published in a newspaper qualified under this  
6       section to publish advertisements for the area.

7       Section 4. KRS 424.130 is amended to read as follows:

8   (1) Except as otherwise provided in KRS 424.110 to 424.370 and notwithstanding any  
9       provision of existing law providing for different times or periods of publication, the  
10      times and periods of publications of advertisements required by law to be made in a  
11      newspaper shall be as follows:

12   (a) When an advertisement is of a completed act, such as an ordinance,  
13       resolution, regulation, order, rule, report, statement, or certificate and the  
14       purpose of the publication is not to inform the public or the members of any  
15       class of persons that they may or shall do an act or exercise a right within a  
16       designated period or upon or by a designated date, the advertisement shall be  
17       published one (1) time only and within thirty (30) days after completion of the  
18       act. However, a failure to comply with this paragraph shall not subject a  
19       person to any of the penalties provided by KRS 424.990 unless such failure  
20       continues for a period of ten (10) days after notice to comply has been given  
21       him by registered letter.

22   (b) When an advertisement is for the purpose of informing the public or the  
23       members of any class of persons that on or before a certain day they may or  
24       shall file a petition or exceptions or a remonstrance or protest or objection, or  
25       resist the granting of an application or petition, or present or file a claim, or  
26       submit a bid, the advertisement shall be published at least once, but may be  
27       published two (2) or more times, provided that one (1) publication occurs not

1 less than seven (7) days nor more than twenty-one (21) days before the  
 2 occurrence of the act or event.

- 3 (c) ~~[Excepting counties with a city of the first class or a consolidated local~~  
 4 ~~government, when an advertisement is for the purpose of informing the public~~  
 5 ~~and the advertisement is of a sale of property or is a notice of delinquent taxes,~~  
 6 ~~the advertisement shall be published once a week for three (3) successive~~  
 7 ~~weeks. For counties containing a city of the first class or a consolidated local~~  
 8 ~~government,]~~When an advertisement is for the purpose of informing the  
 9 public and the advertisement is a notice of delinquent taxes, or notice of the  
 10 sale of tax claims, the advertisement shall be published once, preceded by a  
 11 one-half (1/2) page notice of advertisement the preceding week. *The one-half*  
 12 *(1/2) page advertisement shall include notice that a list of uncollectible*  
 13 *delinquent taxes is also available for public inspection in accordance with*  
 14 *Section 7 of this Act during normal business hours at the business address*  
 15 *of the city or county and on an identified Internet Web site. The*  
 16 *advertisement shall include the business address of the city or county and*  
 17 *the Uniform Resource Locator (URL) for the Internet Web site where the*  
 18 *document can be viewed. The Internet Web site shall be affiliated with the*  
 19 *city or county and contain other information about the city or county*  
 20 *government. The delinquent tax list shall be posted on the Internet Web site*  
 21 *for a minimum of thirty (30) days and shall be updated weekly.* The  
 22 provisions of this paragraph shall not be construed to require the  
 23 advertisement of notice of delinquent state taxes which are collected by the  
 24 state.
- 25 (d) Any advertisement not coming within the scope of paragraph (a), (b), or (c) of  
 26 this subsection, such as one for the purpose of informing the public or the  
 27 members of any class of persons of the holding of an election, or of a public

hearing, or of an examination, or of an opportunity for inspection, or of the due date of a tax or special assessment, shall be published at least once but may be published two (2) or more times, provided that one (1) publication occurs not less than seven (7) days nor more than twenty-one (21) days before the occurrence of the act or event, or in the case of an inspection period, the inspection period commences.

(e) If the particular statute requiring that an advertisement be published provides that the day upon or by which, or the period within which, an act may or shall be done or a right exercised, or an event may or shall take place, is to be determined by computing time for the day of publication of an advertisement, the advertisement shall be published at least once, promptly, in accordance with the statute, and the computation of time shall be from the day of initial publication.

(2) This section is not intended to supersede or affect any statute providing for notice of the fact that an adversary action in court has been commenced.

Section 5. KRS 424.160 is amended to read as follows:

(1) For all newspaper advertising required by law, the publisher is entitled to receive payment for each insertion at a rate per column inch. The advertisement shall be set in no larger than seven (7) point type on solid leading~~[, computed as or published no larger than nine (9) point type on ten (10) point leading].~~ The rate shall not exceed the lowest noncontract classified rate paid by advertisers~~[for comparable matter in the same publication]~~. The terms and conditions of any volume discounts given to commercial customers shall be extended to public agencies of the Commonwealth of Kentucky. Newspapers shall give all local public agencies a written notice of at least thirty (30) days of an advertising rate increase.

(2) If by law or by the nature of the matter to be published, a display form of advertisement is required, or if the person or officer responsible for causing an

1 advertisement to be published determines in his discretion that a display form is  
2 practicable or feasible, and so directs the newspaper, the advertisement shall be  
3 published in display form and the newspaper shall be entitled to receive its  
4 established display rate.

5 (3) If it is provided by statute that an advertisement shall be published of the filing of a  
6 petition or application seeking official action, the filing, if required by other than a  
7 governmental official or agency, shall not be deemed complete unless there is  
8 deposited with the petition or application an amount sufficient to pay the cost of  
9 publication.

10 (4) The expense of advertisements in judicial proceedings shall be taxed as costs by the  
11 clerk of the court.

12 Section 6. KRS 424.220 is amended to read as follows:

13 (1) Excepting officers of a city of the first class or a consolidated local government, a  
14 county containing such a city or consolidated local government, a public agency of  
15 such a city, consolidated local government, or county, or a joint agency of such a  
16 city, consolidated local government, and county, or of a school district of such a  
17 city, consolidated local government, or county, and excepting officers of a city of  
18 the second class or an urban-county government, every public officer of any school  
19 district, city, consolidated local government, county, or subdivision, or district less  
20 than a county, whose duty it is to collect, receive, have the custody, control, or  
21 disbursement of public funds, and every officer of any board or commission of a  
22 city, consolidated local government, county, or district whose duty it is to collect,  
23 receive, have the custody, control, or disbursement of funds collected from the  
24 public in the form of rates, charges, or assessments for services or benefits, shall at  
25 the expiration of each fiscal year prepare an itemized, sworn statement of the funds  
26 collected, received, held, or disbursed by him during the fiscal year just closed,  
27 unless he has complied with KRS 424.230. Pursuant to subsections (2) and (3) of

1 KRS 91A.040, each city of the sixth class shall prepare an itemized, sworn  
 2 statement of the funds collected, received, held, or disbursed by the city which  
 3 complies with the provisions of this section.

4 (2) The statement shall show:

5 (a) The total amount of funds collected and received during the fiscal year from  
 6 each individual source; and

7 (b) The total amount of funds disbursed during the fiscal year to each individual  
 8 payee~~[- and the purpose for which the funds were expended]~~. **The list shall**  
 9 **include only aggregate amounts to vendors exceeding one thousand dollars**  
 10 **(\$1,000).**

11 (3) Only the totals of amounts paid to each individual as salary or commission and  
 12 public utility bills shall be shown. The amount of salaries paid to all nonelected  
 13 county employees shall be shown as lump-sum expenditures by category, including  
 14 but not limited to road department, jails, solid waste, public safety, and  
 15 administrative personnel.

16 (4) The amount of salaries paid to all teachers shall be shown as a lump-sum  
 17 instructional expenditure for the school district and not by amount paid to  
 18 individual teachers. The amount of salaries paid to all other employees of the board  
 19 shall be shown as lump-sum expenditures by category, including but not limited to  
 20 administrative, maintenance, transportation, and food service. The local board of  
 21 education and the fiscal court shall have accessible a factual list of individual  
 22 salaries for public scrutiny and the local board and the fiscal court shall furnish by  
 23 mail a factual list of individual salaries of its employees to a newspaper qualified  
 24 under KRS 424.120 to publish advertisements for the district, which newspaper  
 25 may then publish as a news item the individual salaries of school or county  
 26 employees.

27 (5) The officer shall procure and include in or attach to the financial statement, as a part

thereof, a certificate from the cashier or other proper officer of the banks in which the funds are or have been deposited during the past year, showing the balance, if any, of funds to the credit of the officer making the statement.

(6) The officer shall, except in a city *publishing*~~[electing to publish]~~ its audit~~[in lieu of the financial statement]~~ in accordance with KRS 91A.040(6), within sixty (60) days after the close of the fiscal year cause the financial statement to be published in full in a newspaper qualified under KRS 424.120 to publish advertisements for the city, county, or district, as the case may be. Promptly after the publication is made, the officer shall file a written or printed copy of the advertisement with proof of publication, in the office of the county clerk of the county and with the Auditor of Public Accounts.~~[ Promptly after the publication is made, the officer shall also file one (1) copy of the financial statement with the Kentucky Department for Local Government.]~~

(7) In lieu of the publication requirements of subsection (6) of this section, the appropriate officer of *a city, including the appropriate officer of* any municipally owned electric, gas, or water system *shall*~~[may]~~ elect to satisfy the requirements of subsection (6) of this section by:

(a) *Publishing an audit report in accordance with subsection (6) of Section 2 of this Act; and*

(b) *Publishing a legal display advertisement of not less than six (6) column inches in a newspaper qualified under KRS 424.120 that the statement required by subsection (1) of this section has been prepared and that copies have been provided to each local newspaper of general circulation, each news service, and each local radio and television station which has on file with the city a written request to be provided a statement. The advertisement shall be published within ninety (90) days after the close of the fiscal year*~~[Preparation of a certified audit by a certified public accountant,~~

1 performed in accordance with generally accepted principles of accounting, for  
 2 the fiscal year;

3 ~~(b) Publishing in a newspaper qualified under KRS 424.120 to publish~~  
 4 ~~advertisements for the city, county, or district as the case may be, the~~  
 5 ~~statement of revenue and expenditures from such audit, together with the~~  
 6 ~~statement that the audit report is available for inspection at the offices of the~~  
 7 ~~utility; and~~

8 ~~(c) Making such audit available for inspection on request of anyone during~~  
 9 ~~normal working hours of the utility].~~

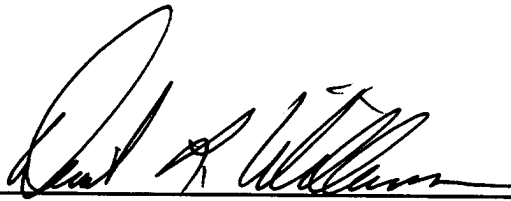
10 (8) ~~[In lieu of the publication requirements of subsection (6) of this section,]~~The  
 11 appropriate officer of a county shall~~[may elect to]~~ satisfy the requirements of  
 12 subsection (6) of this section by publishing the county's~~[an]~~ audit, prepared in  
 13 accordance with KRS 43.070 or 64.810, in the same manner that city audits are  
 14 published in accordance with KRS 91A.040(6)~~[(7)]~~.

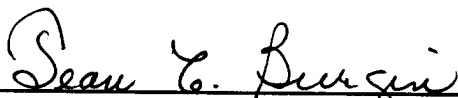
15 Section 7. KRS 424.330 is amended to read as follows:

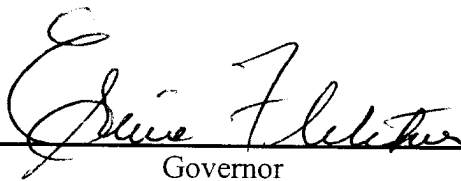
16 (1) When the sheriff of any county files with the fiscal court a list of uncollectible  
 17 delinquent taxes, in accordance with KRS 134.360, the fiscal court shall promptly  
 18 cause a list, showing the name of and amount due from each delinquent taxpayer, to  
 19 be advertised by newspaper publication. A fee of five~~[three]~~ dollars (\$5)~~[(3)]~~ per  
 20 name per publication shall be added to the amount of each tax claim published as  
 21 publication costs.

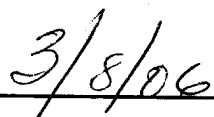
22 (2) Cities may publish a list of uncollected delinquent taxes levied under Section 181 of  
 23 the Kentucky Constitution, showing the name of and the amount due from each  
 24 delinquent taxpayer, to be advertised by newspaper publication. A fee of five~~[three]~~  
 25 dollars (\$5)~~[(3)]~~ per name per publication may be added to the amount of each tax  
 26 claim published as publication costs.

  
\_\_\_\_\_  
Speaker-House of Representatives

  
\_\_\_\_\_  
President of the Senate

Attest:   
\_\_\_\_\_  
Chief Clerk of House of Representatives

Approved   
\_\_\_\_\_  
Governor

Date   
\_\_\_\_\_